



MINISTRY OF FOREIGN AFFAIRS AND FOREIGN TRADE

INFORMATION BOOKLET FOR RETURNING RESIDENTS



This Booklet provides information and general guidelines to facilitate the re-entry and resettlement process for Jamaican nationals and their families. In addition to these guidelines the booklet contains specific information on the following:

- Eligibility for duty concessions
- Importation of personal and household effects
- Tools of trade
- Clearance of unaccompanied baggage
- Importation of motor vehicles

For clarification or additional information, please contact the Diaspora and Consular Affairs Department of the Ministry of Foreign Affairs and Foreign Trade or the respective Jamaican Diplomatic or Consular Mission. The addresses and contact numbers are provided in the Directory.

INTRODUCTION

In recognition of the need to facilitate the relocation and resettlement of those Jamaicans who return home to retire, invest, work or share experiences and expertise gained abroad, the Government of Jamaica introduced a number of procedures and mechanisms aimed at simplifying the bureaucratic processes. One such initiative was the implementation of the *Charter for Long-term Returning Residents* in 1993, the provisions of which include:

- The establishment of a Returning Residents Facilitation Unit in the Ministry of Foreign Affairs and Foreign Trade to deal specifically with Returning Residents' matters in coordination with Jamaica's Missions abroad, in particular, those in the United States of America, Canada and the United Kingdom, as well as Ministries and Government Agencies which administer the various procedures and regulations affecting Returning Residents.
- The review of statutory provisions relating to matters such as eligibility for concessions and importation of personal and household effects and tools of trade.
- The standardization of the procedures relating to the importation of motor vehicles.
- The provision of adequate and current information to Returning Residents.

The Returning Residents Facilitation Unit (RRFU) subsequently was upgraded to a department, now known as the **Diaspora and Consular Affairs Department**. The Department serves as the focal point for the facilitation of assistance to Returning Residents through the transmission of information to and from overseas based Jamaicans. The functions of the Department include:

- Administration of the Returning Residents' Programme
- Monitoring of procedures relating to the relocation process; the identification of problems; and the facilitation of solutions.
- Promotion of the development of a policy supportive of the interests of Jamaican communities in their respective host countries.
- Encouragement and mobilization of Jamaicans abroad in the promotion of mutually beneficial relationships that contribute to national development.

In carrying out its functions the Department liaises with key Ministries, Departments and Agencies, including:

- The Ministry of National Security - matters relating to nationality, citizenship and immigration procedures;
- The Customs Department - matters relating to eligibility for concessions, and the importation and clearance of personal and household effects, tools of trade, motor vehicles and other items;
- The Trade Board Limited - matters relating to the issuance of Import Licences;
- The Ministry of Finance and Planning and the Ministry of Industry, Technology, Energy and Commerce - matters relating to motor vehicle import policy and duty regime.
- The Ministry of Development (Cabinet Office) and JAMPRO - matters relating to investment policy and establishment of businesses.

ELIGIBILITY AND BASIC REQUIREMENTS FOR RETURNING RESIDENT STATUS

In order to qualify for Returning Resident status and benefit from concessions on personal and household effects and tools of trade, the following requirements must be met:

- Be a Jamaican national who has attained the age of eighteen (18) years;
- Have been resident overseas for the last three (3) consecutive years;
- Be returning to Jamaica to reside permanently.

Special Cases

- Non-Jamaican male spouses or persons who qualify for returning resident status are afforded the same concessions as their Jamaican partner. This provision applied previously only to non-Jamaican female spouses of returning residents.

A couple will be treated as one family if they return together. Spouses who do not return together but do so within three (3) years of each other are treated as one family and are entitled to only one (1) concession.

- Students who have attained the age of eighteen (18) years who have studied abroad for more than one (1) year, but less than three (3) years qualify for concessions in respect of tools of trade; some normally dutiable items which may be new or used; and used household effects.
- Jamaicans who renounced their citizenship and can provide evidence of that previous status are granted the status of a returning resident.

Eligibility to receive concessions as a Returning Resident is determined by the Jamaica Customs Department. This must be sought **after arrival** in Jamaica, and **before** beginning the process of clearance of personal and household effects and tools of trade. The importation of items should be done within six (6) months before or after the arrival of the returning resident.

It is necessary to attend an interview at the **Returning Residents Unit** of the **Customs Department** at the Head Office in Kingston or Montego Bay. The following documents must be presented at the interview:

- Valid passport; if recently issued, expired passport must also be presented.
- Documentary evidence to substantiate residence outside of Jamaica for more than the last three (3) consecutive years. Short visits to Jamaica for vacation do **not** affect eligibility;
- Documentary evidence to substantiate intention to re-establish permanent residence in Jamaica.
- In the case of students, a letter from the university, college or educational institution attended, confirming the duration of the course of study or time spent at the institution.
- The Unaccompanied Baggage Declaration Form (C27) (obtainable at the airport/seaport on arrival in Jamaica);
- Taxpayer Registration Number Card (TRN)
- Validated Bill of Lading

Documentary Evidence may include one of the following, but is not limited to:

ABROAD

- Notarized Letter of Separation from employer
- Tax returns for the last three (3) years
- Pay stubs, W2 forms for the last three (3) years
- Evidence of bills honoured
- Copy of Retirement Papers/ Pension Advice
- Proof of recent disposal of property (for example, sale agreement)

JAMAICA

- Proof of property acquired/title
- Utility Bills
- Property Tax Receipts
- Lease Agreement/Rent Receipt
- Notarized Letter from prospective employer/ employment contract.

STUDENTS

- Copy of I-20 Form as appropriate
- Copy of Transcript

IMPORTATION OF PERSONAL AND HOUSEHOLD EFFECTS AND PROFESSIONAL EQUIPMENT

PERSONAL AND HOUSEHOLD EFFECTS

Personal and household effects include personal items of clothing, adornment, toiletries, furniture and household appliances of such items, whether new or used, may be imported free of customs duty by an eligible Returning Resident. **These are set out in Appendix A-1 of this Information Booklet.**

Small household and other items carried as accompanied baggage are considered dutiable and, if desired will be detained until eligibility for Returning Resident status has been confirmed by the Customs Department.

TOOLS OF TRADE

Tools of Trade are defined as *that type and amount of instruments, tools, equipment, devices and machinery used in the normal course and scope of a person's profession, trade or occupation without utilizing additional labour.*



Returning Residents may import these items free of customs duty, provided that the Customs Officer is satisfied that:

- the items are for the sole use of the individual for purposes of income generation;
- the individual is qualified to use them;
- they are of the type and quantity that can be used; and
- they are not imported for sale.

These items may be either new or used.

If it is intended to establish a business that will require the employment of additional labour, **any additional equipment that is required will not be**

classified as tools of trade and as such, is dutiable. Assistance in determining whether the intended items for importation comply with the definition of tools of trade may be sought from the Customs Department through the Missions overseas or the Diaspora and Consular Affairs Department. Such request for assistance should be accompanied by documentary evidence including:

- Notarized certificate or diploma, from a recognized educational or training institution or professional body.
- Reference from a former employer or customer attesting to experience in the designated field;
- Copies of professional or business directories in which the service offered is listed;

- Details of the items. In the case of used equipment, an inventory of the items along with a professional valuation of their current condition and value should be provided, except in the case of equipment less than one year old, where the original invoice from the supplier can be provided. Used equipment are those owned and in use for a period of six (6) months or more.

A certified invoice is required for new equipment.

The determination of compliance is conveyed in writing, including an indication of the duty payable, if the items do not qualify for duty exemption. The definitive assessment of the items however, can be made only on the clearance of the items. **A concession for tools of trade is granted to each qualified individual within a family.**

PROCEDURES FOR THE CLEARANCE OF UNACCOMPANIED BAGGAGE

- Interview at the Returning Residents Unit of the Customs Department. **Full declaration of the items must be made.**
- Inspection of the personal and household effects and tools of trade.
- Release of the personal and household effects and tools of trade.

IMPORTATION OF MOTOR VEHICLES

Any Jamaican over eighteen (18) years old may import two (2) motor vehicles, whether a motor car and a light commercial unit or two light commercial units.

Used vehicles should not be more than three (3) years and eleven (11) months motor cars and four (4) years and eleven (11) months for light commercial vehicles at the time of importation.



Applications for the importation of classic/antique/limited edition motor vehicles **MUST** be accompanied by documentary support from the Jamaica Classic Car Club, as well as documentary evidence that the unit falls within the definition and category specified by the Motor Vehicle Import Policy.

Prospective importers of vehicles for agricultural use seeking duty concession **MUST FIRST** obtain approval through the relevant parish office of the Rural Agricultural Development Agency (RADA) prior to importation. The Trade Board requires evidence of any duty concession granted at the time the relevant Motor Vehicle Import Licence application is submitted.

An import licence is **NOT** required for the importation of oversized vehicles (heavy-duty trucks, tractors and trailers - three (3) tons and over unladen weight). Importers **MUST FIRST** obtain written permission from the Island Traffic Authority **BEFORE** importing such units.

A Certificate of Fitness is required only for motor vehicles to be imported from a country where it is a statutory requirement that vehicles be examined and certified prior to shipment.

Vehicles imported from countries where they drive on the right **must be** modified to allow passengers to enter/exit on the curbside of the road and for the beam of the headlamps to reflect down on the left horizontal plane or up and down on the vertical plane.

Import licences issued by the Trade Board Limited are valid for the duration of the financial year in which they are granted, **that is, the period 1st April to 31st March of any given year or remaining portion thereof.**

An importer must obtain an Import Licence from the Trade Board **BEFORE** shipping the vehicle.

The importer should submit the application form (**The Order and Clearance Permit**) in triplicate to the Trade Board. These forms may be obtained from the Trade Board for a fee of J\$35, or from the respective Missions overseas for a fee of US\$1, CDN\$1 or £1.

Applications must be accompanied by the following documents:

- Pro-forma invoice from the dealer for a new vehicle.
- Certificate of title or registration.
- Taxpayer Registration Number (TRN) (photocopy of both sides of the card)
- Certified copies of two (2) forms of identification which may be any of the following:
 - Passport (bio-data pages)
 - Driver's licence (both sides)
 - Electoral Identification Card

Copies of identification documents must be certified by a Justice of the Peace or Notary Public or by a Consular Officer at any Jamaican Mission overseas.

The fee for the processing of the Import Licence is the equivalent of J\$ 3,495 and is payable by cheque, international money order or postal order to the Trade Board Limited. **This fee is non-refundable.**

Applications are processed within twenty-four (24) hours of receipt by the Trade Board. The Import Licence must be collected in person or by a Customs Broker acting on the importer's behalf or by an individual authorized by the importer.

Applications for an Import License may be made through the Trade Board Information System (TBIS). The Trade Board's website www.tradeboard.gov.jm provides details on this system.

The penalty for importing a motor vehicle without a valid import permit is a fine equivalent to three (3) times the value of the vehicle and seizure of the vehicle.

DOCUMENTATION AND PROCEDURE FOR CLEARANCE

Documents required for clearance include:

- Import Licence
- Title
- Invoice, if the odometer reading is under 3000 miles.
- Bill of Lading

- Bill of Sight
- Tax Compliance Certificate (TCC) and Taxpayer Registration Number (TRN)-obtainable from the Tax Administration Services Department.
- C78 Import Entry Form - primary import document on which the particulars of the motor vehicle: the importer, shipment details, duties paid, are recorded. This is prepared and submitted to Customs by the Customs Broker.

The services of a Customs Broker must be secured to clear the vehicle as the individual is not permitted to do so.

IMPORTATION OF OTHER ITEMS

- **ANIMALS**



The importation of pets and other animals requires a permit from the Veterinary Services Division of the Ministry of Agriculture and Land. This permit, which must be obtained prior to importation, attracts a fee. Certain conditions as well as other customs, quarantine and veterinary fees are also applicable. It should be noted that in the case of dogs and cats, only those that are born and bred in the United Kingdom may be imported into Jamaica. Certification to this effect must be obtained from the relevant authority in the United Kingdom.

- **PLANTS & PLANT PRODUCTS (Ground Provisions, Fruits and Vegetables)**



A phyto-sanitary Permit is required for the importation of plants and plant products. The application for such permit should be submitted in writing to the Chief Quarantine Officer, Ministry of Agriculture and Land and should indicate the items, quantities and country of origin.

- **PROHIBITED OR BANNED SUBSTANCES**

The importation of equipment and appliances containing chlorofluorocarbons (cfcs) is prohibited. Equipment such as refrigerators, freezers and air-conditioners for domestic, commercial and motor vehicular use may fall in this category. Details of prohibited or banned substances and/ or goods may be obtained from the Trade Board.

- **GENERAL GOODS**

Returning Residents should also be aware of the possibility that certain goods might require an import permit or other certification. Therefore, it is advisable to ascertain the status of a particular item from the Trade Board in the event of any doubt.

PENALTIES FOR NON-COMPLIANCE WITH IMPORT REGULATIONS

The law provides for a number of stiff penalties for non-compliance and abuse of the regulations and conditions relating to the concessions for Returning Residents. Penalties include **punitive customs duties, fines and confiscation of illegally imported items.**

DIRECTORY

Ministry of Foreign Affairs and Foreign Trade

21 Dominica Drive
P.O. Box 624
Kingston 5
Tel:(876) 926 4220
Fax:(876) 929 6733
Website: www.mfajt.gov.jm

Diaspora and Consular Affairs Department

Email: jodmfaja@cwjamaica.com

Jamaican High Commission LONDON

1-2 Prince Consort Road
London, SW7 2BZ
England
Tel:(44) 207 823 9911
Fax: (44) 207 589 5154
Email: jamhigh@jhcuk.com
Website: www.jhcuk.com

Jamaican High Commission OTTAWA

Standard Life Building
275 Slater Street, Suite 800
Ottawa, Ontario K1P 5H9
Canada
Tel: (613) 233 9311
Fax:(613) 452 0611
Email:hc@jhcottawa.ca

Jamaican Embassy WASHINGTON

1520 New Hampshire Avenue, N. W.
Washington, D. C. 20036, USA
Tel: (202) 452 0660
Fax: (202) 452 0081
Email: contactus@jamaicaembassy.org

Jamaican Consulate General MIAMI

842 Ingraham Building
25 South East 2nd Avenue
Miami 33131, Florida, USA
Tel: (305) 374 8431-2
Fax: (305) 577 4970
Email: jamconmi@bellsouth.net

Jamaican Consulate General NEW YORK

767 Third Avenue
New York 10017, NY, USA
Tel: (212) 935 9000
Fax: (212) 935-7507
Email: cg@congenjamaica-ny.org
Website: www.congenjamaica-ny.org

Jamaican Consulate General TORONTO

303 Eglinton Avenue East
Toronto, Ontario M4P 1L3
Tel: (416) 598 3008
(416) 698 3035/ 2639
Fax: (416) 598 4928
Email: congentoronto@on.aibn.com

JAMAICA PROMOTIONS CORPORATION (JAMPRO)

Kingston

18 Trafalgar Road

Kingston 10

Tel: (876) 978 7755

(876) 978 3337

Toll free: 1 877-INVESTJA (468-4352)

Fax: (876) 946 0090

Email: jampro@investjamaica.com

Website: www.investjamaica.com

Montego Bay

UGI Building, 2nd Floor

30 Market Street

Montego Bay, St. James

Tel: (876) 952 3420

Fax: (876) 952 1384

Email: jamprombay@investjamaica.com

United Kingdom

c/o Jamaica High Commission

1 Prince Consort Road

London SW7 2BZ

England

Tel: (44) 020 7584 8894

Fax: (44) 020 823 9886

Email: jamprouk@investjamaica.com

United States of America

JAMPRO/ Jamaica Trade Commission

Jamaican Consulate General

767 Third Avenue, Suite 221

New York, NY 10017

Tel: (212) 935 9000

(212) 308 5056

Toll free: 1-877-JAMVEST (526
8378)

Fax: (212) 308 5230

Email: jamprony@investjamaica.com

Ministry of National Security
Mutual Life Building (North Tower)
2 Oxford Road
Kingston 5
Tel: (876) 906 4908-31
Fax: (876) 906 1712
(876) 906 1715
Email: information@mns.gov.jm
Website: www.mns.gov.jm

**Immigration, Citizenship &
Passport Division**
25c Constant Spring Road
Kingston 10
Tel: (876) 906 1497
(876) 906 5092
(876) 754-5249
Fax: (876) 906 4372

Office of the Commissioner of Police
101-103 Old Hope Rd
Kingston 6
Tel: (876) 927 4421
(876) 926 8793
Fax: (876) 927-7516

Ministry of Education and Youth
2 National Heroes Circle
Kingston 4
Toll free: 1(888)991-2070
Tel: (876) 922-1400
Website: www.moeyc.gov.jm

Ministry of Health
2-4 King Street
Kingston
Toll free: 1 (888) 991-3142
Fax: 967-7293
Website: www.moh.gov.jm
Email: diasv@moh.gov.jm

Ministry of Agriculture and Land
Hope Gardens
Kingston 6
Tel: (876) 927 1743
(876) 927 1750
Fax: (876) 977 1875
Email: psoffice@moa.gov.jm
Website: www.moa.gov.jm

**Rural Agricultural Development
Authority (RADA)**
Hope Gardens
Kingston 6
Tel: (876) 977 1158-62
Fax: (876) 927 1592
Email: rada@cwjamaica.com

National Land Agency
93 Hanover Street
Kingston
Tel: (876) 922 7565, (876)922 8702
Email: asknla@nla.gov.jm

Ministry of Finance & Planning
30 National Heroes Circle
Kingston 4
Tel: (876) 922 8600-9
Fax: (876) 922 7097
(876) 922 8804
Email: info@mof.gov.jm
Website: www.mof.gov.jm

**Tax Administration Services
Department**
Office Centre Building
12 Ocean Boulevard
Kingston
Tel: (876) 922 8691-4
Fax: 922-7110
Website: www.jamaicatax.gov.jm
Email: tasdpr@cwjamaica.com

Ministry of Labour & Social Security
1F North Street
Kingston
Tel:(876)922 9500(*EmploymentSection*)
(876) 922 8000 (*Welfare Section:*)
Fax: (876) 948 7042
Website: www.lmis-ele.org.jm

**Ministry of Industry, Technology,
Energy and Commerce**
64 Knutsford Boulevard
Kingston 5
Tele: (876) 929 8990-9
Fax: (876) 929-9276
www.mct.gov.jm

Trade Board Limited
Kingston - Head Office
107 Constant Spring Road
Kingston 8
Tel: (876) 969 0883, (876) 969 2785
Fax: (876) 925 6513,(876) 925 6526
Email:tboard@colis.com
Website: www.tradeboard.gov.jm

Jamaica Customs

Returning Residents Unit
Customs House, Newport East
Marcus Garvey Drive
P.O. Box 466
Kingston 15
Tel: (876) 750-3005, 750-3098
Fax: (876) 922-7600
Email: customsinfo@fiscal.org.jm
Website: www.jacustoms.gov.jm

Collector of Customs, Montego Bay

Howard Cooke Boulevard
Revenue Service Centre Building
P.O. Box 232
Montego Bay, St. James
Tel: (876) 952-3080
Fax: (876) 979-2827

Registrar General's Department

Twickenham Park
Spanish Town
Tel: (876) 984 3041
1 888 743 2273 (toll free)
Fax: (876) 984 2353
Email: rgd@cwjamaica.com
Website: www.rgd.gov.jm

Consumer Affairs Commission

1B Holborn Road
Kingston 5
Tel: (876) 926 1650-2
(876) 960 6825
Fax: (876) 968 8729
Email: cacjam@infochan.com
Website: www.infochan.com/cac

Fair Trading Commission

52 Grenada Crescent
Kingston 5
Tel: 960-0120-4
Website: www.jftc.com

Customs Brokers Association of Jamaica

14 First Street
Kingston 13
Tel: (876) 901 3712
(876) 901 7405
Fax: (876) 901 7405
Email: info@cbaj.org
Website: www.cbaj.org

Real Estate Board

8 Dominica Drive
Kingston 5
Tel: (876) 926-9748/9
(Fax: (876) 926 0001
Website: www.reb.gov.jm
Email: info@reb.gov.jm

Jamaica Public Service Company Limited

6 Knutsford Boulevard
Kingston 5
Tel: (876) 926 3190
(876) 968 4037
Fax: (876) 968 3337
(876) 926 6710
Website: www.jpsco.com

National Water Commission

4 Marescaux Road
Kingston 5
Tel: (876) 929 5430 - 5
1 888 225-5692 (toll free)
Website: www.nwcjamaica.com

Norman Manley International Airport

Airports Authority
Tel: (876) 924 -8452
(876) 924 - 8594-6
Fax: (876) 932 - 7115

Returned Citizens Associations

National Association of Returned Citizens

Mrs. Jasmine Pottinger
President
15 Church Grove
P.O. Box 1673
Mandeville
Manchester
Tel: (876) 961- 4217

Association for the Resettlement of Returning Residents

Mr. Percival Latouche
President
12 Melmac Avenue
Kingston 5
Telefax: (876) 925-7277
Email: youreturning@hotmail.com

Allowances for Duty Free Importation
For Long Term Returning Residents

Personal & Household Effects

QUANTITY	DESCRIPTION	QUANTITY	DESCRIPTION
6	Bedside Tables Lamps for Bedside Tables	1 each	Component Set (including Compact Disc Player)
4	Verandah Chairs Bedroom Chairs Hassocks Rugs		Ornamental Telephone Telephone Answering Machine Video Camera/Camcorder
3	Wall paintings Lamps for Dressers Dressers Clothes Hampers		Microwave Oven Stove (Gas or Electric) Refrigerator Dish Washer Washing Machine
2	Clothes Iron Bathroom Scales Fans (Ceiling or Standing) Chandeliers Shelf Units (Bathroom) Wall Clocks End Tables Canister Sets Portable Radios/Tape Recorders Television Sets Video Recorders Kitchen Stools Wardrobes Chest of Drawers		Dryer Kitchen Table Deep Freezer Water Heater Air Conditioning Unit Living Room Set Coffee Table Couch Curio/Display Cabinet Whatnot Breakfront Sofa Bed Piano or Organ Dining Room Set (Table & Chairs) Side Board Liquor Trolley Patio Set Lounge Chair Nest of Tables Desk Chair Bookcase

			Typewriter and Stand Filing Cabinet Safe Personal Computer & Computer Stand Printer & Printer Stand Recliner Step-on Stand Sewing Machine Serger Ironing Board
QUANTITY	DESCRIPTION	QUANTITY	DESCRIPTION
1 each	Lawn Mower(<i>not including type which can be driven</i>) Generator Floor Polisher Vacuum Cleaner Mirror Barbecue Grill Water Pump Ladder Hot Plate Baby Crib Play Pen High Chair Rocking Chair Bicycle Fish Tank Toaster Hair Dryer Blow Dryer Pressure Cooker Blender Food Processor Coffee Maker Percolator Electric Can Opener Can Cutter (<i>non-electric</i>) Kitchen Scale Electric Juicer Electric Knife Electric Kitchen Saw		1 King-size or Queen-size Bed and 2 Double Beds Or 4 Single Beds or Double Beds
1 each	Other small electrical appliances for domestic use.	A reasonable quantity	Carpets and Carpet Underlay

			Drapes Blinds Cutlery Chinaware Crystal Household Linen Pots & Pans Exercise equipment for use at home Garden Tools Musical Instruments Household Repair Tools
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**Allowances for Duty Free Importation
For Students**

QUANTITY	DESCRIPTION
A reasonable quantity	Used household effects Musical Instruments
1 each	Television Set Video Recorder Component Set (<i>including CD Player</i>) Personal Computer Personal Computer Stand Printer Printer Stand

Rates of Custom Duty Personal and Household Effects

The following rates of Customs Duty are provided as a guide to the amount payable in the event that you wish to bring in more than the quantity allowed for duty-free importation of Household and Personal Effects by a Returning Resident.

DESCRIPTION	RATES OF DUTY (INCL. GCT)	GCT	DESCRIPTION	RATES OF DUTY (INCL. GCT)	GCT
Personal Computers/Printers	Nil		Television Sets Component Sets (incl. CD Players) Portable Radios	38%	
Electric Knives Electric Kitchen Saws Lawn Mowers (<i>not type driven</i>) Generators Water Pumps Garden Tools Household Repair Tools Typewriters Typewriter & Stand Facsimile Machines Sewing Machines Sergers Ornamental Telephones Telephone Answering Machines	Nil	15%	Tape Recorders Video Cameras/ Camcorders Microwave Ovens Stoves (<i>Gas or Electric</i>) Refrigerator/ Freezer Dishwashers Washing Machines Dryers Kitchen Tables Television Sets Component Sets (incl. CD Players) Portable Radios Tape Recorders		
Musical Instruments (<i>Guitar, Violins etc.</i>) Pianos Organs Safes Filing Cabinets Exercise Equipment (<i>for home use</i>)			Video Cameras/ Camcorders Microwave Ovens Stoves (<i>Gas or Electric</i>) Refrigerator/ Freezer Dishwashers Washing Machines		

			Dryers Kitchen Tables		
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DESCRIPTION	RATES OF DUTY (INCL. GCT)	GCT	DESCRIPTION	RATES OF DUTY (INCL. GCT)	GCT
Coffee Tables Couches Display/ Curio Cabinets (<i>Whatnots</i>) Breakfronts Sofa Beds Hassocks Dining Room Sets (<i>Table and Chairs</i>) Side Boards Liquor Trolleys Verandah Chairs Lounge Chairs Nest of Tables Patio Sets Desks & Chairs Book Cases Recliners Step-on-Stands Typewriter Stands Computer Stands Printer Stands Carpets & Underlayers Drapes Blinds Cutlery Ceramics Chinaware	42.1%		Fans (<i>Ceiling/Standing</i>) Mirrors Barbecue Grills Ladders Clothes Irons Hair/Blow Dryers Pressure Cookers Blenders Food Processors Percolators/Coffee Makers Canister Sets Electric/ Can Openers Kitchen Scales Electric Juicers	42.1%	
			Wall Clocks Video Recorders	53.75%	

Glassware					
Crystal Ware					
Household Linen					
Pots & Pans					
Wall Paintings & Other Works of Art					
Ironing Boards					
Clothes Hampers					
Shelf Units (<i>Bathroom</i>)					
Rugs					
Chandeliers					
Baby Cribs					
Bathroom Scales					
Play Pens					
High Chairs					
Rocking Chairs					
Bicycles					
Fish Tanks					
Toasters					
Floor Polishers					
Vacuum Cleaners					

General Consumption Tax is no longer applied on computer systems and musical items. Only Customs User Fee (CUF) and Standard Compliance Fee (SCF) may be applied.

Motor Vehicle Rates for Motor Cars, Station Wagon, Estate Cars, Wagons and Limousines for the Carriage of Tourists by Contract License Holders.

Item Description	Aggr. Duty	Import Duty	GCT
Below 1000cc	67%	40%	19.23%
Exceeding 1000cc but not exceeding 1500cc	83%	40%	30.77%
Exceeding 1500cc but not exceeding 2000cc	94%	40%	38.46%
Exceeding 2200 but not exceeding 3200cc petrol	121%	40%	57.69%
Exceeding 3000cc gas	180%	40%	100%
Exceeding 2000cc but not exceeding 3000cc petrol	121%	40%	57.69%
Exceeding 3200cc Diesel	180%	40%	100%
Limousines	121%	40%	57.69%
Range Rovers, Jeeps, Pathfinders and Vehicles of Similar Construction			
Not exceeding 2000 petrol	94%	40%	38.46%
Not exceeding 2000 diesel	94%	40%	38.46%
Exceeding 2000cc but not exceeding 3000cc petrol	121%	40%	57.69%
Exceeding 2000cc but not exceeding 3200cc petrol	121%	40%	57.69%
Exceeding 3000cc gas	180%	40%	100%
Exceeding 3200cc diesel	180%	40%	100%
Buses	105%	10%	86.30%
Imported By A Franchise Holder Or Licensed For Use As A Public Passenger Transport In The Corporate Or Rural Area*			
6 seats and under	55%	10%	40.91%
7 to 9 seats 2000-3000cc	94%	40%	38.46%
Seating Capacity 15-24	35%	10%	22.72%
25 Seats and Over Intended to be Used Wholly and Mainly for Carriage of Tourists by Contact Carriage License Holders			
7-9 Passenger Seats	67%	40%	19.23%
10-14 Passenger Seats	55%	10%	40.91%
15-24 Seats	35%	10%	22.72%
25 and over passenger seats	10%	10%	0.00%
Special purpose vehicles	-	-	33.33%
Tractor Heads	-	-	23.81%
Box Body Trucks, Panel Vans, Dump Trucks Exceeding 2032 kg	35%	10%	22.72%
Box Body Trucks, Panel Vans, Dump Trucks not Exceeding 2032 kg	55%	10%	22.72%

Hearses exceeding 2032 kg	35%	10%	22.72%
Hearses not exceeding 2032 kg	85%	40%	40.91%
Pickups			
Compact Pickup-Single Cab, 2 doors,4-6 cylinders, Under 1700kg Unladen weight	55%	10%	40.91%
Compact Pickup- Extended CAB, 2 Or More Doors, 4-6 Cylinders, Under 1700 Kg Laden Weight	67%	10%	52%
Full Size Pickup, 6-8 Cylinders, Over 1700kg Unladen Weight	94%	10%	76.36%
* Importation of Buses require prior approval from the Ministry of Housing, Transport, Water and Works			

MOTOR VEHICLE CATEGORIES	
Below Is A List of Pick-Ups That Relate to the Various Categories Appearing in the Schedule	
Compact pickups mostly for 4 cylinder but with optional cylinder, engine and weight 1700kg and under for example	
Ford Ranger	Chevrolet S-10 and GMC Sonoma
GMC C-100	Dodge Dakota
Toyota Hilux	Toyota Tacoma
Isuzu	Nissan Frontier
Mazda B2000,B2300,B4000	Mitsubishi L200
Full Size -Heavy Duty 6-8 Cylinder	
Ford F Series	Chevrolet C and K series
GMC Sierra C and K series	Dodge Ram 1500
Toyota Tundra	Toyota Tacoma
Dodge Dakota	
Heavy Duty, Luxury SUV Trucks and the type	
Cadillac Escalade Ext	Cadillac Escalade Ext
Lincoln Blackwood	Chevrolet Avalanche
Chevrolet Silverado 2500HD	Chevrolet Silverado 3500
Dodge RAM 2500	Dodge RAM 3500
Ford F-250 Super Duty	Ford F-350 Super Duty
GMC Sierra 2500HD	GMC Sierra 3500

November 2006